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ANALYSIS AND PLANNING OF ENTREPRENEURIAL BUSINESS PROCESSES

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АНАЛІЗ ТА ПЛАНУВАННЯ ПІДПРИЄМНИЦЬКИХ БІЗНЕС-ПРОЦЕСІВ

This article aims to explore the mechanisms of analysis and planning of business processes, as well as to develop recommendations for their effective implementation in commercial activities. The study has established that the rational selection and application of mechanisms for analyzing and planning business processes are crucial factors in ensuring the effective functioning of an enterprise. The analysis of the content of the relevant mechanisms reveals their universality, flexibility, and practical suitability for use in various industries and at different scales of activity. In particular, functional-cost analysis allows for a detailed breakdown of the cost structure and promotes the rational use of resources by focusing on key activities. SWOT analysis provides a comprehensive assessment of internal strengths and weaknesses, as well as external opportunities and threats, to improve specific business processes. Key Performance Indicators establish a clear system for monitoring performance, enhancing manageability, and driving the achievement of targeted results. Value Stream Mapping is an effective tool for visualizing value creation processes, helping to identify bottlenecks and optimize department interactions. Benchmarking provides opportunities for adapting the best industry practices, contributing to increased competitiveness and developing a culture of continuous improvement. The description of business process planning mechanisms reveals their complementary nature, functional specificity, and adaptive potential to the operational conditions of a specific business entity. In particular, goal-oriented planning ensures a focus on achieving strategic results. Incremental planning promotes gradual improvements with minimal risks. Project planning is effective for implementing specific initiatives that require resource and time control. Scenario planning allows for preparation for different event developments and risks. Adaptive planning ensures a quick response to changes and maintains stability in a dynamic environment.

У сучасних умовах ринкової економіки ефективне функціонування підприємств неможливе без чіткого аналізу та системного планування бізнес-процесів, які є основою управлінської діяльності. Відтак, метою цієї

статті є дослідження механізмів аналізу та планування бізнес-процесів, а також розробка рекомендацій щодо їх ефективного впровадження в комерційну діяльність. У межах дослідження встановлено, що раціональний добір і застосування механізмів аналізу та планування підприємницьких бізнес-процесів є важливим чинником забезпечення ефективного функціонування підприємства. Аналіз змісту відповідних механізмів виявляє їхню універсальність, гнучкість і практичну придатність до використання в різних галузях і при різних масштабах діяльності. Зокрема: функціонально-вартісний аналіз дозволяє деталізувати структуру витрат та сприяє раціональному використанню ресурсів шляхом фокусування на ключових видах діяльності. SWOT-аналіз забезпечує всебічну оцінку внутрішніх сильних і слабких сторін, а також зовнішніх можливостей і загроз для вдосконалення окремих бізнес-процесів. Ключові показники ефективності формують чітку систему моніторингу результативності, що підвищує керованість та стимулює до досягнення цільових результатів. Value Stream Mapping є ефективним інструментом візуалізації процесів створення цінності, допомагаючи виявити «вузькі місця» та оптимізувати взаємодію між підрозділами. Benchmarking відкриває можливості для адаптації кращих галузевих практик, сприяючи підвищенню конкурентоспроможності та розвитку культури безперервного вдосконалення. Опис механізмів планування бізнес-процесів розкриває їх взаємодоповнюючий характер, функціональну специфіку та адаптивний потенціал стосовно умов функціонування конкретного суб'єкта бізнесу. Зокрема планування за цілями — забезпечує фокус на досягненні стратегічних результатів. Інкрементальне планування — сприяє поступовому вдосконаленню з мінімальними ризиками. Проектне планування — ефективно при реалізації окремих ініціатив, що вимагають контролю ресурсів і часових меж. Сценарне планування — дозволяє готуватися до різних варіантів розвитку подій і ризиків. Адаптивне планування — забезпечує швидке реагування на зміни та підтримку стабільності в динамічному середовищі.

Keywords: *business entity; commercial activity; analysis; planning; functional-cost analysis; adaptive potential.*

Ключові слова: *суб'єкт бізнесу; комерційна діяльність; аналіз; планування; функціонально-вартісний аналіз; адаптивний потенціал.*

Problem statement. In the current conditions of a market economy, the effective functioning of enterprises is impossible without a clear analysis and systematic planning of business processes, which are the foundation of management activities. This is especially relevant in the context of the increasing stochasticity of the external environment, driven by dynamic changes in consumer preferences, the rapid development of digital technologies, and the processes of globalization.

So, the analysis of entrepreneurial business processes allows for identifying "bottlenecks," determining inefficient links, and finding opportunities for optimization. Their planning, in turn, ensures purposeful development, rational distribution of resources, and improves the overall performance of business entities. This is why studying mechanisms for analyzing and planning business processes is crucial for ensuring stable growth and long-term success in entrepreneurial activities.

Analysis of research and publications. The problems of process management have been addressed in scientific research and publications by such domestic scholars as Z. S. Varnaliy, T. H. Vasylytsiv, R. L. Lupak, R. R. Bilyk, R. Miroshnyk, and M. Derevoryz. In their works, they explored theoretical and methodological approaches to process management, analyzed the peculiarities of building an effective business process system in enterprises across various industries, emphasizing the importance of rational resource use, enhancing competitiveness, adaptability to changes in the market environment, and the implementation of innovative management mechanisms. Their scientific contributions have made a significant impact on the development of modern entrepreneurship theory and practice in Ukraine.

At the same time, issues related to the mechanisms of analysis and planning of entrepreneurial business processes remain insufficiently explored in the scientific literature.

Formulation of the article's objectives. The aim of this article is to examine the mechanisms of analysis and planning of business processes, as well as to develop recommendations for their effective implementation in entrepreneurial activities.

The paper main body. Within the framework of the study, it has been established that entrepreneurial business processes represent a set of interconnected actions and operations carried out within the scope of activities aimed at creating, promoting, selling products or providing services, as well as generating profit and ensuring the sustainable development of the business. It is important to note that these processes are defined as entrepreneurial because they perform the core functions related to organizing and managing the business, ensuring the effective operation of the enterprise in a competitive market environment. In particular, they cover key areas of the enterprise's functioning, including: production, marketing activities and sales, logistics, financial management, customer service, and personnel management (Fig. 1).

Production processes (processes related to the manufacturing of products or providing services).		Marketing activities and sales (processes aimed at promoting products and securing market positions).	
Logistical support (processes that involve managing the flow of resources and products).	Key business processes	Financial management (processes focused on the effective use of financial resources).	
Customer service (processes that foster consumer loyalty).		Human resource management (processes that ensure the motivation and development of staff).	

Fig. 1. Key Entrepreneurial Business Processes

Source: compiled based on [1]

Since entrepreneurial business processes form the foundation for creating added value, their analysis and planning are key management tools for business entities. In fact, the rational selection and application of appropriate mechanisms for analyzing and planning business processes contribute to optimizing resource use, improving the effectiveness of independent, proactive, and systematic activities, which are carried out at one's risk.

Thus, the selection of mechanisms for analyzing entrepreneurial business processes should be based on the specific needs of the business entity regarding the assessment of performance and the identification of ways to improve it [3-4]. Correctly chosen analytical mechanisms allow for identifying weak points in the functioning of the enterprise, optimizing resource costs, improving the quality of products or services, and ensuring effective management and the making of well-founded management decisions.

Within the framework of the study, the practical application of mechanisms such as functional-cost analysis, SWOT analysis, key performance indicator (KPI) analysis, Value Stream Mapping (VSM), and Benchmarking has been identified. These complex systems form the apparatus that drives the process of studying and evaluating various opportunities to improve efficiency, optimize costs, and enhance the quality of products or services (Fig. 2).

Functional-cost analysis (ABC analysis) ¹		Functional-cost analysis (ABB analysis) ¹	
Benchmarking ³	Mechanisms of business process analysis		SWOT analysis of processes ²
Analysis of key performance indicators (KPI) ⁴		Value Stream Mapping (VSM) ⁵	

Fig. 2. Mechanisms of entrepreneurial Business Process analysis

Note

1 is a mechanism of analysis, as it allows business processes to be viewed through the lens of costs and benefits, which is critically important for management.

2 is a mechanism of analysis, as it enables the evaluation of internal and external factors affecting business processes and helps identify ways to improve them.

3 is a mechanism of analysis, as it assists in assessing current business processes against external standards and finding opportunities for their enhancement.

4 is a mechanism of analysis, as it makes it possible to evaluate how successfully business processes are being implemented and where adjustments can be made to achieve better results.

5 is a mechanism of analysis, as it provides a clear understanding of the efficiency of each stage of the process.

Source: compiled based on [3; 5-6]

Indeed, functional-cost analysis is a mechanism that allows for the examination of a business entity's cost structure through the lens of specific types of activities (processes), helping to determine their efficiency and justify managerial decisions regarding resource optimization. The main methods of functional-cost analysis include ABC analysis (Activity-Based Costing) and ABB analysis (Activity-Based Budgeting), which are described in Table 1.

Table 1. Characteristics of the application of Functional-Cost Analysis in business process management of economic entities

Type of Functional-Cost Analysis	Application features of Functional-Cost Analysis	Main tasks of Functional-Cost Analysis
ABC (Activity-Based Costing)	Identifies which processes (activities) consume the most resources and which products or services are associated with these processes.	Identification of processes. ¹ Cost assessment of each process ² Comparison of cost and value ³
ABB (Activity-Based Budgeting)	Allows for cost planning based on the actual processes and needs of the enterprise	Detection of inefficiencies ⁴ Development of optimization decisions. ⁵

Note

1. identification of key business operations (e.g., procurement, production, sales)
2. determination of how many resources a specific activity consumes
3. evaluation of how much a process contributes to value creation for the customer or the business
4. identification of excessive costs, duplication of functions, and unproductive activities
5. implementation of automation, delegation, outsourcing, or elimination of certain operations

Source: compiled based on [2; 5]

ABC (Activity-Based Costing) is designed for tracking costs by types of activities. For example, the Kozhansky Sugar Plant, using ABC analysis, identified that the largest share of resources was spent on order processing and quality control. This enabled the management to review the structure of these processes, optimize the number of inspections, and implement automation, which reduced overall costs by 20%.

ABB (Activity-Based Budgeting) is intended for budgeting purposes. For example, during the budget planning process, the departments of the Kozhansky Sugar Plant take into account not only the overall costs of product distribution but also the expenses related to specific logistics processes—such as transportation, loading, and documentation processing. This allows for a more accurate assessment of funding needs, reduction of unnecessary expenses, and increased financial transparency.

Thus, the application of the outlined mechanism by the business entity not only allows for a detailed breakdown of cost structure but also ensures the targeted use of resources in accordance with the priority areas of the entity's activities [5].

SWOT analysis of business processes is a mechanism that allows for evaluating the strengths and weaknesses of specific processes, as well as external factors that may influence them. SWOT analysis of business processes enables [5]:

- Identifying the internal potential for improving process efficiency;
- Detecting risks that may complicate their implementation in the context of changes in the external environment;
- Finding opportunities for improvement, particularly through innovation, digitalization, or restructuring of the process;
- Making strategic management decisions aimed at increasing the competitiveness and sustainability of the enterprise.

For example, at the enterprise Karat-Liftkomplekt, which specializes in the production of lifting and cargo-handling equipment, a SWOT analysis was conducted on the online order processing process. Based on the results of the analysis, a decision was made to optimize the web form, integrate automatic notifications about the order status, and implement an order processing mechanism based on a queue with priorities. This allowed the company to reduce the number of potential customer losses by 15% and increase the level of user satisfaction.

Key Performance Indicator (KPI) analysis is a mechanism for determining and monitoring the quantitative and qualitative parameters of the effectiveness of business process execution. The application of this mechanism allows for [4; 7]:

- Setting clear benchmarks for employees and departments;
- Tracking the dynamics of changes in process performance;
- Identifying bottlenecks that hinder operational efficiency;
- Making management decisions based on real data;
- Motivating personnel to achieve better results through a rewards system.

For example, for DTEK Kyiv Regional Electric Networks, KPIs include the average time to restore power outages, the time to connect new consumers to the network, the level of technical energy losses in the networks, the customer satisfaction index (CSI), and the percentage of plan implementation for network modernization, among others. An analysis of these indicators over time showed

that reducing the time to restore power outages from 45 minutes to 20 minutes resulted in an 18% increase in customer satisfaction. This, in turn, positively impacted the company's overall reputation, helped build consumer trust, and laid the foundation for further investments in digital solutions for monitoring and managing networks.

Thus, KPI analysis ensures transparency, controllability, and a results-oriented approach in modern business conditions.

Value Stream Mapping (VSM) is a mechanism for visualizing, analyzing, and optimizing value creation flows within business processes. It allows for the identification of all stages through which a product or service passes — from the moment an order is received to its delivery to the customer. Additionally, it helps to pinpoint areas where losses, delays, and inefficiencies occur. In fact, the implementation of this mechanism enables [4; 6-7]:

- Determining the relationship between value-added and non-value-added operations;
- Reducing process execution time;
- Improving customer service quality;
- Optimizing interaction between departments;
- Creating a foundation for further automation or digital transformation of processes.

For example, at the Tetiv Brick Plant, which manufactures bricks, tiles, and other construction products made of fired clay, VSM analysis revealed that 40% of the total order execution time was spent waiting for production raw materials and supplies between stages. As a result, a decision was made to adjust the delivery schedule and review logistics routes, which reduced the overall production time by 25%.

Thus, VSM allows for greater transparency in the structure of operations, eliminates "bottlenecks," reduces time and resource expenditures, and ensures continuous improvement of processes.

Benchmarking is a mechanism for comparing business processes, performance indicators, and organizational approaches with the best industry or competitive practices. It allows for identifying efficiency gaps, finding improvement opportunities, and adapting proven models for internal use. The implementation of this mechanism enables [1]:

- Evaluating the competitiveness level of the business entity;
- Setting realistic goals based on successful examples;
- Introducing innovations that have already proven effective in other companies;
- Adjusting process and resource management strategies;
- Improving product or service quality by borrowing proven methods.

For example, the agricultural holding Panda, which controls a group of sugar factories in the Cherkasy region and is one of the largest sugar producers in the country, conducted benchmarking with European competitor companies that had implemented a "lean production" system. After studying their approaches to production organization, logistics, and quality control, the Ukrainian company initiated changes to its own production process. Specifically, it introduced the standardization of operations and flexible planning, which resulted in a 15% reduction in waste and a 10% reduction in production cycle time. So, benchmarking, by learning from others' experiences, sets benchmarks for strategic development and supports the company's commitment to continuous improvement.

The description of the mechanisms for analyzing business processes is not exhaustive, but even in this general format, it allows us to conclude their universality and flexibility, as well as their effectiveness for various industries and scales of operations.

The selection of mechanisms for planning business processes should be based on the resource and technological capabilities of the specific business entity. Properly chosen planning mechanisms allow for effective resource allocation, prevent their excessive use, and help reduce costs.

Within the study, practical application of mechanisms such as goal-based planning, incremental planning, project planning, scenario planning, and adaptive planning has been identified. These are complex systems that allow businesses to adapt their strategies to changing conditions and achieve desired results through optimal use of resources and time (see Fig. 3).

Goal-based planning (the process is focused on achieving specific, measurable outcomes) ¹	Incremental planning (a process where planning occurs step by step, based on the analysis of achieved results) ²
Project planning (a process necessary to achieve goals under conditions of limited resources and time). ³	Business process planning mechanisms
Scenario planning (the process is necessary to anticipate different event development scenarios and prepare strategies for each scenario) ⁴	Adaptive planning (the process is necessary to adjust actions according to changes in the external environment or internal conditions of the organization) ⁵

Fig. 3. Mechanisms of entrepreneurial Business Process planning

Note:

1. is a mechanism that enables the clear definition of strategic goals and development directions, allowing efforts to be focused on achieving these goals.
2. is a mechanism that helps avoid major mistakes and provides flexibility in responding to changes in the business environment.
3. is a mechanism that helps develop specific actions to ensure effective project management.
4. is a mechanism that helps anticipate risks and possible challenges in business, respond quickly to unexpected changes, and maintain competitive advantages.
5. is a mechanism that helps act in rapidly changing markets or technological innovations.

Source: compiled based on [1-2; 5]

Goal-based planning is a mechanism for defining actions based on specific goals at each level of the management structure. It allows businesses to respond flexibly to unforeseen circumstances. For example, the management of the Tetiiv Brick Factory develops plans for various scenarios related to changes in product demand, regulatory adjustments, or technological processes. This allows the factory to respond quickly to market fluctuations, reducing risks and increasing the company's resilience to external and internal challenges. Specifically, through goal-based planning, the business achieves alignment among all departments and maintains focus on achieving key results.

Incremental planning is a mechanism for determining actions based on gradual, small changes that take into account existing resources and conditions. It allows businesses to implement successive improvements instead of making large

strategic changes [1]. For example, the Panda agriholding develops plans as elements of a step-by-step process improvement or modernization of specific areas of production. For example, instead of a large-scale reconstruction of the entire production complex, the agriholding may start with the modernization of individual components — such as upgrading equipment for grain storage and processing, implementing new irrigation methods, or applying technologies to improve product quality. This approach allows the business to achieve gradual process improvements with minimal risks and costs.

Project planning is a mechanism that involves developing a detailed action plan for implementing specific projects or initiatives with clearly defined goals, timelines, budgets, and responsible individuals [1]. This approach allows a business to structure its activities, ensure control over task execution, and achieve the expected results within established resource constraints. For example, DTEK Kyiv Regional Electric Networks applies project planning to implement large-scale infrastructure initiatives, such as the modernization of electrical grids, the introduction of smart energy metering systems, or the digitalization of customer service processes. Within the framework of such planning, project teams are formed, key stages are defined (design, procurement, installation, testing), a work schedule is developed, and a control system for achieving results is established.

Scenario planning is a mechanism that involves developing several possible scenarios for future events, taking into account various external and internal factors of uncertainty [1]. This approach allows businesses to adapt their operations and the business processes created for their execution to environmental changes, reduce the impact of risks, and ensure strategic and tactical flexibility [4]. For example, Karat-Liftkomplekt uses scenario planning when developing strategies for the production and sales of lifting and handling equipment, taking into account potential demand fluctuations, changes in legislation, the state of the metal market, and logistical challenges. In this process, several development scenarios are formed — optimistic, base, and pessimistic (see Table 2).

Table 2. Scenario Planning of Business Processes at Karat-Liftkomplekt

Scenarios	Specifics of action planning	Plan Format
Optimistic	Action plan in case of increased demand for equipment due to the state infrastructure modernization program.	For each of these scenarios, corresponding action plans are developed. For example, in the case of the pessimistic scenario — reducing procurement volumes, optimizing production capacity, revising contract terms; in the optimistic scenario — increasing production, raising component inventories, expanding sales channels.
Base	Stable order levels with gradual market expansion.	
Pessimistic	Decline in demand due to economic instability or supply chain disruptions.	

Source: compiled based on [1: 4-6]

Thus, scenario planning makes it possible to model the development of situations, preparing the business entity for potential risks and variable changes in business processes. Adaptive planning is a mechanism that involves the continuous adjustment of a business entity's action plans in response to changes in the internal or external environment. Its key feature is cyclicality and the ability to quickly respond to new challenges, based on the principles of flexible management and feedback.

For example, the agricultural holding Kernel, operating in the agriculture sector, uses adaptive planning in its fieldwork and procurement processes, where weather conditions, fluctuations in fertilizer and fuel prices, and changes in demand are critical factors. Planning is carried out through short iterations: seasonal plans are developed and updated weekly, taking into account weather forecasts, crop conditions, and logistical challenges. In this way, adaptive planning ensures the flexibility of business processes, the ability to respond quickly, and maintain efficiency in a constantly changing environment.

The description of business process planning mechanisms reveals their complementary nature, functional specificity, and adaptive potential in relation to the operational conditions of a particular business entity.

Conclusions. The research has established that the rational selection and application of mechanisms for analyzing and planning business processes is a crucial factor in ensuring the effective functioning of an enterprise.

The analysis of the content of the relevant mechanisms allows us to assert their universality, flexibility, and practical applicability for use in various industries and at different scales of operations. In particular:

- Functional Cost Analysis allows for a detailed breakdown of cost structures and promotes the rational use of resources by focusing on key activities.
- SWOT analysis provides a comprehensive evaluation of internal strengths and weaknesses, as well as external opportunities and threats for improving specific business processes.
- Key Performance Indicators form a clear monitoring system for performance, enhancing manageability and motivating the achievement of targeted results.
- Value Stream Mapping is an effective tool for visualizing value-creation processes, helping to identify bottlenecks and optimize interaction between departments.
- Benchmarking opens opportunities for adapting the best industry practices, promoting enhanced competitiveness and fostering a culture of continuous improvement.

The description of business process planning mechanisms reveals their complementary nature, functional specificity, and adaptive potential concerning the operational conditions of a specific business entity. In particular:

- Goal-based planning ensures alignment across all departments and focuses on achieving strategic outcomes.
- Incremental planning facilitates gradual improvements in business processes with minimal risks.
- Project planning is effective for implementing specific initiatives that require resource and time management.
- Scenario planning allows for preparation for various potential developments and risks.
- Adaptive planning ensures quick response to changes and maintains stability in a dynamic environment.

Thus, the prospects for further research lie in the development of an algorithm for selecting the aforementioned mechanisms, aimed at creating a comprehensive, adaptive business process management system that enables business entities to effectively respond to environmental challenges, enhance productivity, and ensure sustainable development.

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